

SECTION 107 AND WIOA ADULT EDUCATION - BUDGET DEVELOPMENT JOB AID

- The purpose of this document is to provide a guide for entering the budget in NexSys. Please refer to federal and state policy for allowable costs.
- In general, the budget description needs to indicate what is being paid for and the purpose/use of the cost.
- Complete FTE/Hours info for all salary/benefit costs, regardless if direct or purchased/contracted service.
- If using a purchased service (contracted service), identify staffing agency or contractor. Contract may be requested.
- Etc./miscellaneous and other words that generalize or assume all inclusive are insufficient budget descriptions.
- When indicating dates, include month and year.
- All costs/activities must occur within the grant period of the funds (July 1 – June 30).

BUDGET ITEM	BUDGET DESCRIPTION
Advertising and Outreach	<ul style="list-style-type: none"> Identify the method(s) being used Identify the specific cost associated with each method <p>Note:</p> <ul style="list-style-type: none"> ➤ Event fees, vendor table fees, sponsorships and similar costs are not allowable costs
Assessments	<ul style="list-style-type: none"> Report each assessment on a separate budget line Identify specific assessment, delivery format, and the estimated number of assessments <p>Note:</p> <ul style="list-style-type: none"> ➤ Only state approved assessment costs are allowable under WIOA
Building/Site Improvements	<ul style="list-style-type: none"> Costs must be prior approved via email to Adult Education office Building improvements can only be for an adult education program operating at a school owned building Include: <ul style="list-style-type: none"> Detailed description of building improvements Identify location and who owns the building Indicate amount of K12 funding supporting the improvements, or provide explanation if none Justification for improvement, including pictures to verify need Formal estimate/quote Identify if location is used for Adult Education purposes only <ul style="list-style-type: none"> If not, identify the methodology for prorating the cost <p>Note:</p> <ul style="list-style-type: none"> ➤ Costs should be prorated with K12 ➤ BUILDING/SITE IMPROVEMENT COSTS ARE NOT ALLOWABLE UNDER WIOA
Cell Phone	<ul style="list-style-type: none"> Identify the staff position who will be using the phone Identify if used for Adult Education purposes only <ul style="list-style-type: none"> If not, identify the methodology for prorating the cost
BUDGET ITEM	BUDGET DESCRIPTION
Childcare	<ul style="list-style-type: none"> Identify specific job position title(s) and number of positions Indicate if childcare is onsite or at an offsite state licensed facility <p>Note:</p>

	<ul style="list-style-type: none"> ➤ Childcare services must be delivered in compliance with state licensing requirements. If parents or legal guardians are not immediately available to the children (in the same building as the childcare services), the childcare services must be provided by a state licensed provider ➤ A tracking log must be maintained for all adult education participants that receive these services
Conferences	<ul style="list-style-type: none"> • Identify the specific conference, and the dates/location, if known • Identify the number and position of staff attending • Identify the specific costs associated with the conference (e.g., lodging, meals, mileage, registration) <p>Note:</p> <ul style="list-style-type: none"> ➤ Conference must be adult education related ➤ Complete and upload Out-of-State Travel form, if applicable
Copy machine	<ul style="list-style-type: none"> • To determine the correct function code, specify if used for classroom, guidance services or administration of the program • Identify if used for adult education purposes only <ul style="list-style-type: none"> ○ If not, identify the methodology for prorating the cost
Facility Rent	<ul style="list-style-type: none"> • Specify location <ul style="list-style-type: none"> ○ Location must be listed on the program offering screen and in MAERS • Indicate if the location is used for adult education purposes only <ul style="list-style-type: none"> ○ If not, identify the methodology for prorating the cost • Indicate length of the lease and/or rental agreement <p>Note:</p> <ul style="list-style-type: none"> ➤ A copy of the rental agreement may be requested
Field Trips	<ul style="list-style-type: none"> • Provide locations • Identify specific costs • Indicate purpose • Indicate number attending and the adult education instructional area to participate
Furniture	<ul style="list-style-type: none"> • Specify type of furniture and for whom (e.g., teacher, participant, or director) • Indicate quantity and item cost • Indicate where furniture will be located • Identify if used for Adult Education purposes only <ul style="list-style-type: none"> ○ If not, identify the methodology for prorating the cost <p>Note:</p> <ul style="list-style-type: none"> ➤ All furniture purchased with federal/state funds remains the property of the district or region, as applicable, to be used for adult education purposes

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Graduation Costs	<ul style="list-style-type: none"> Identify the specific graduation costs (i.e., diplomas, caps, gowns, invitations, programs and room rental costs) Include justification for room rental costs <p>Note:</p> <ul style="list-style-type: none"> ➤ Graduation rental costs may not include food/beverages ➤ Note: GRADUATION COSTS ARE NOT ALLOWABLE UNDER WIOA
High School Equivalency Testing (GED/HiSET)	<ul style="list-style-type: none"> Report each test on a separate budget line Identify specific test <p>Note:</p> <ul style="list-style-type: none"> ➤ Only testing material and proctor salary are allowable ➤ HIGH SCHOOL EQUIVALENCY TESTING COSTS ARE NOT ALLOWABLE UNDER WIOA
Instructional Software and Online Curriculum	<ul style="list-style-type: none"> Identify specific software/curriculum Indicate instructional area to ensure correct function code (131/132) Indicate quantity and cost
Instructional Staff (teachers/instructors/paraprofessionals/aides)	<ul style="list-style-type: none"> Identify specific position(s) and/or job title(s) Indicate the number of positions Indicate instructional area to ensure correct function code (131/132) Complete FTE/Hours Report each position/instructional area on a separate budget line
Jail Instruction	<ul style="list-style-type: none"> Jail costs must be reported on separate budget line(s) Indicate specific location Identify specific position(s) and/or job title(s) Indicate the number of positions Indicate instructional area to ensure correct function code (131/132) Complete FTE/Hours Report each position/instructional area on a separate budget line
Memberships	<ul style="list-style-type: none"> Identify specific organization Identify specific staff position to ensure correct function code <p>Note:</p> <ul style="list-style-type: none"> ➤ If multiple, include number of memberships ➤ Memberships must be adult education related
Secondary Vocational (CTE courses as part of Section 107(14))	<ul style="list-style-type: none"> Identify specific CTE course Identify how the CTE coursework is used to satisfy adult education programming Identify specific CTE costs <ul style="list-style-type: none"> ○ Prorated Salaries/benefits of CTE instructor ○ Supplies/materials <p>Note:</p> <ul style="list-style-type: none"> ➤ Equipment is <u>not</u> allowable

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Supplies and Materials	<ul style="list-style-type: none"> • Indicate if classroom supplies or office supplies • Identify supplies and materials (e.g., pens, paper, post-it, binders, folders, tabs, stapler) • Include quantity for technology related purchases, electrical items and textbooks • Report costs under the function code relative to which position or activity would utilize these items
Technology	<ul style="list-style-type: none"> • Identify the quantity and cost • Specify location <ul style="list-style-type: none"> ○ Location must be listed on the program offering screen and in MAERS • Identify if used for adult education purposes only <ul style="list-style-type: none"> ○ If not, identify the methodology for prorating the cost <p>Note:</p> <ul style="list-style-type: none"> ➤ An inventory list must be maintained per state and/or federal guidelines ➤ A tracking log must be maintained if the items are being loaned to participants for distance learning ➤ All items purchased with state and/or federal funds remain the property of the district or region, as applicable, to be used for adult education purposes
Transportation costs for participants	<ul style="list-style-type: none"> • Identify purpose (participant attendance to/from adult education program or field trip) and report each purpose on a separate budget line • Identify the specific method of transportation • Identify specific cost per transportation method, including quantity and cost per item/method <p>Note:</p> <ul style="list-style-type: none"> ➤ A tracking log must be maintained for all adult education participants that receive these services ➤ These costs are strictly for removing transportation barriers for participants to travel to/from a state/federal funded adult education program, or for transportation to/from an allowable and approved adult education field trip ➤ Funds cannot be used for purposes of marketing or incentives
Utilities	<ul style="list-style-type: none"> • Identify specific utilities and the costs associated with each utility, if applicable • Specify location <ul style="list-style-type: none"> ○ Location must be listed on the program offering screen and in MAERS • Indicate if the location is used solely for adult education purposes only <ul style="list-style-type: none"> ○ If not, identify the methodology for prorating the cost • Indicate timeframe of costs <p>Note:</p> <ul style="list-style-type: none"> ➤ Do not separate utilities costs if part of rental/lease agreement cost ➤ If utilities costs are separate and the building is leased/rented, the rental agreement/lease may be requested to ensure utility costs are not also included in the agreement